

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 1 of 9

	<b>Current Annual Budget</b>	<b>Actual 5/31/2010</b>	<b>Percent collected or spent</b>	<b>Actual 5/31/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>Percent Increase (decrease) from prior fiscal year</b>
<b>Revenues</b>						
Property taxes	\$ 29,888,162	\$ 28,713,100	96.07%	\$ 27,350,654	\$ 1,362,446	4.98%
Fee in lieu of taxes	4,770,300	4,304,441	90.23%	4,033,040	271,401	6.73%
Licenses, fees and permits	1,404,100	1,596,653	113.71%	1,096,361	500,292	45.63%
Fines, forfeitures and fees	6,843,988	6,617,479	96.69%	6,155,292	462,187	7.51%
Interest income	37,500	27,455	73.21%	4,956	22,499	453.97%
Intergovernmental - federal	196,400	164,585	83.80%	179,661	(15,076)	-8.39%
Intergovernmental - state and local	7,463,848	5,293,359	70.92%	6,238,445	(945,086)	-15.15%
Miscellaneous	447,100	697,428	155.99%	698,972	(1,544)	-0.22%
Carryover from prior years - general fund	-	-	0.00%	-	-	0.00%
Carryover from prior years - elected officials	980,518	-	0.00%	-	-	0.00%
BCWS reimbursement for shared Supervisor Office	132,800	84,350	63.52%	106,500	(22,150)	-20.80%
BCWS reimbursement for shared Human Resources	71,800	69,100	96.24%	53,850	15,250	28.32%
<b>Total revenues</b>	<b>52,236,516</b>	<b>47,567,950</b>	<b>91.06%</b>	<b>45,917,731</b>	<b>1,650,219</b>	<b>3.59%</b>
<b>Expenditures</b>						
General government						
Legislative						
County Council						
Personnel	410,979	345,817	84.14%	356,687	(10,870)	-3.05%
Operating	60,822	34,596	56.88%	48,029	(13,433)	-27.97%
Debt Service	1,156	1,156	100.00%	1,321	(165)	-12.49%
County Delegation						
Operating	27,043	27,043	100.00%	27,043	-	0.00%
Judicial						
Probate						
Personnel	433,361	353,574	81.59%	397,016	(43,442)	-10.94%
Operating	32,300	29,959	92.75%	29,253	706	2.41%
Debt	719	719	100.00%	715	4	0.56%
Master-in-Equity						
Personnel	226,923	197,628	87.09%	196,929	699	0.35%
Operating	7,785	3,912	50.25%	4,822	(910)	-18.87%
Debt Service	-	-	0.00%	-	-	0.00%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 2 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u>
Judicial (continued)						
Solicitor						
Personnel	1,360,255	1,087,582	79.95%	1,075,588	11,994	1.12%
Operating	84,172	69,665	82.77%	62,233	7,432	11.94%
Debt Service	5,745	5,745	100.00%	8,110	(2,365)	-29.16%
Capital Outlay	-	-	0.00%	-	-	0.00%
Magistrates						
Personnel	1,465,074	1,411,022	96.31%	1,399,421	11,601	0.83%
Operating	137,850	103,447	75.04%	121,826	(18,379)	-15.09%
Debt Service	931	931	100.00%	954	(23)	-2.41%
Public Defender						
Operating	236,268	216,579	91.67%	216,579	-	0.00%
Executive						
County Supervisor						
Personnel	357,185	311,863	87.31%	307,393	4,470	1.45%
Operating	32,014	15,562	48.61%	25,933	(10,371)	-39.99%
Debt Service	8,303	8,303	100.00%	8,302	1	0.01%
Capital Outlay	-	-	0.00%	-	-	0.00%
Elections						
Registration & Elections						
Personnel	294,497	204,026	69.28%	270,146	(66,120)	-24.48%
Operating	100,682	81,098	80.55%	83,560	(2,462)	-2.95%
Debt Service	6,684	6,684	100.00%	6,513	171	2.63%
Board of Voter Registration						
Operating	15,480	10,094	65.21%	10,408	(314)	-3.02%
Financial & Administration						
Human Resources						
Personnel	705,594	597,371	84.66%	519,005	78,366	15.10%
Operating	118,460	69,351	58.54%	67,177	2,174	3.24%
Debt Service	3,424	3,424	100.00%	4,457	(1,033)	-23.18%
Legal						
Personnel	239,029	214,284	89.65%	167,287	46,997	28.09%
Operating	34,070	25,226	74.04%	34,945	(9,719)	-27.81%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 3 of 9

	<b>Current Annual Budget</b>	<b>Actual 5/31/2010</b>	<b>Percent collected or spent</b>	<b>Actual 5/31/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>Percent Increase (decrease) from prior fiscal year</b>
Financial & Administration (continued)						
Finance						
Personnel	484,094	418,360	86.42%	449,884	(31,524)	-7.01%
Operating	181,405	125,853	69.38%	148,579	(22,726)	-15.30%
Debt Service	491	491	100.00%	1,423	(932)	-65.50%
Real Property Services						
Personnel	851,345	668,351	78.51%	750,691	(82,340)	-10.97%
Operating	108,125	107,038	98.99%	40,566	66,472	163.86%
Debt Service	5,269	5,269	100.00%	5,163	106	2.05%
Tax Collector						
Personnel	336,774	250,793	74.47%	286,189	(35,396)	-12.37%
Operating	148,230	71,341	48.13%	152,082	(80,741)	-53.09%
Debt Service	3,346	3,346	100.00%	3,989	(643)	-16.12%
Planning and Zoning						
Personnel	300,512	259,719	86.43%	270,058	(10,339)	-3.83%
Operating	111,400	92,213	82.78%	61,269	30,944	50.51%
Capital Outlay	-	-	0.00%	15,308	(15,308)	-100.00%
Debt Service	4,781	4,781	100.00%	5,104	(323)	-6.33%
Procurement						
Personnel	280,689	244,077	86.96%	242,478	1,599	0.66%
Operating	14,955	13,223	88.42%	16,804	(3,581)	-21.31%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	21,287	21,287	100.00%	21,576	(289)	-1.34%
Administrative Services						
Personnel	391,726	331,488	84.62%	383,542	(52,054)	-13.57%
Operating	86,022	51,711	60.11%	79,776	(28,065)	-35.18%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	31,333	31,333	100.00%	35,489	(4,156)	-11.71%
Information Technology						
Personnel	1,340,447	1,149,835	85.78%	1,105,456	44,379	4.01%
Operating	306,640	244,237	79.65%	253,362	(9,125)	-3.60%
Capital Outlay	-	-	0.00%	8,342	(8,342)	-100.00%
Debt Service	52,470	52,469	100.00%	84,870	(32,401)	0.00%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 4 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u> continued
Financial & Administration (continued)						
Building & Code Enforcement						
Personnel	1,038,266	873,240	84.11%	843,723	29,517	3.50%
Operating	388,425	357,835	92.12%	351,774	6,061	1.72%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	40,993	40,993	100.00%	49,072	(8,079)	0.00%
Permitting						
Personnel	312,444	269,817	86.36%	284,377	(14,560)	-5.12%
Operating	14,193	10,716	75.50%	11,427	(711)	-6.22%
Debt Service	634	634	100.00%	2,615	(1,981)	-75.76%
Board of Assessment						
Personnel	14,261	11,242	78.83%	11,090	152	1.37%
Operating	-	856	0.00%	856	-	0.00%
Risk Management						
Personnel	-	-	0.00%	97,316	(97,316)	-100.00%
Operating	-	-	0.00%	28,885	(28,885)	-100.00%
Debt Service	-	-	0.00%	579	(579)	-100.00%
Non Departmental Expenses						
Operating	70,500	25,660	36.40%	-	25,660	0.00%
Print Shop						
Operating	-	(16,739)	0.00%	(11,700)	(5,039)	43.07%
Debt Service	2,984	2,983	99.97%	2,983	-	0.00%
Capital Outlay	-	-	0.00%	-	-	0.00%
Public Buildings						
Personnel	1,628,169	1,424,944	87.52%	1,464,613	(39,669)	-2.71%
Operating	928,656	881,441	94.92%	919,006	(37,565)	-4.09%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	67,130	67,129	100.00%	71,960	(4,831)	-6.71%
HR Services						
Personnel	309,780	492,208	158.89%	576,258	(84,050)	-14.59%
Operating	5,220	4,133	79.18%	7,619	(3,486)	-45.75%
Capital Outlay	-	-	0.00%	-	-	0.00%
Lease Purchase						
Operating	-	147,096	0.00%	41,380	105,716	255.48%
Capital Outlay	-	-	0.00%	1,545,885	(1,545,885)	-100.00%
Total general government	<u>16,289,801</u>	<u>14,178,064</u>	87.04%	<u>16,173,370</u>	<u>(1,995,306)</u>	-12.34%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 5 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u> continued
Public safety						
Crime stoppers	2,850	2,850	100.00%	3,000	(150)	-5.00%
Fire						
Operating	272,267	256,803	94.32%	262,480	(5,677)	-2.16%
Communications						
Personnel	1,099,174	983,940	89.52%	954,266	29,674	3.11%
Operating	18,920	11,647	61.56%	15,789	(4,142)	-26.23%
Debt Service	656	656	100.00%	1,202	(546)	-45.42%
Emergency medical services						
Personnel	4,015,482	3,550,585	88.42%	3,417,472	133,113	3.90%
Operating	1,088,900	862,665	79.22%	922,976	(60,311)	-6.53%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	267,995	267,997	100.00%	347,473	(79,476)	-22.87%
Total public safety	<u>6,766,244</u>	<u>5,937,143</u>	87.75%	<u>5,924,658</u>	<u>12,485</u>	0.21%
Airport, highways and streets						
Airport						
Personnel	104,009	98,351	94.56%	91,966	6,385	6.94%
Operating	272,865	259,781	95.20%	210,678	49,103	23.31%
Debt Service	20,340	20,340	100.00%	85,085	(64,745)	-76.09%
Roads and Bridges						
Personnel	2,972,541	2,533,843	85.24%	2,618,785	(84,942)	-3.24%
Operating	1,333,480	930,293	69.76%	1,042,998	(112,705)	-10.81%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	433,367	433,367	100.00%	531,753	(98,386)	-18.50%
Maintenance Garage						
Personnel	656,126	544,640	83.01%	538,490	6,150	1.14%
Operating (includes work billed to other depts.)	(78,300)	(48,303)	61.69%	(43,232)	(5,071)	11.73%
Capital Outlay	-	665	0.00%	665	-	0.00%
Debt Service	9,416	9,416	100.00%	18,781	(9,365)	-49.86%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 6 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u> continued
Airport, highways and streets (continued)						
Engineering						
Personnel	751,595	648,497	86.28%	640,357	8,140	1.27%
Operating	27,080	26,598	98.22%	33,073	(6,475)	-19.58%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	32,871	32,871	100.00%	41,608	(8,737)	-21.00%
Motorpool						
Operating	1,390	4,890	351.80%	1,991	2,899	145.61%
Debt Service	6,015	6,015	100.00%	6,016	(1)	-0.02%
Total airport, highways and streets	<u>6,542,795</u>	<u>5,501,264</u>	84.08%	<u>5,819,014</u>	<u>(317,750)</u>	-5.46%
Culture and recreation						
Berkeley Museum	<u>47,500</u>	<u>35,625</u>	75.00%	<u>50,000</u>	<u>(14,375)</u>	-28.75%
Total culture and recreation	<u>47,500</u>	<u>35,625</u>	75.00%	<u>50,000</u>	<u>(14,375)</u>	-28.75%
Health and welfare						
Health State	112,670	116,693	103.57%	95,743	20,950	21.88%
Mosquito Abatement						
Personnel	305,299	232,209	76.06%	260,924	(28,715)	-11.01%
Operating	260,615	275,320	105.64%	194,509	80,811	41.55%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	26,019	26,019	100.00%	30,245	(4,226)	-13.97%
Veterans Services						
Personnel	145,843	126,451	86.70%	126,516	(65)	-0.05%
Operating	12,270	9,629	78.48%	10,085	(456)	-4.52%
Debt Service	210	210	100.00%	318	(108)	-33.96%
Social Services						
Operating	168,038	147,687	87.89%	143,516	4,171	2.91%
Mental Health						
Operating	40,000	30,000	75.00%	30,000	-	0.00%
Berkeley Citizens						
Operating	28,500	28,500	100.00%	30,000	(1,500)	-5.00%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 7 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u> continued
Health and welfare (continued)						
Farm & Land						
Operating	10,075	9,600	95.29%	10,750	(1,150)	-10.70%
Medically Indigent						
Operating	422,845	422,845	100.00%	417,778	5,067	1.21%
Senior Citizens						
Operating	158,000	156,471	99.03%	162,458	(5,987)	-3.69%
Berkeley County Rescue Squad						
Operating	<u>28,500</u>	<u>28,500</u>	100.00%	<u>30,000</u>	<u>(1,500)</u>	-5.00%
Total health and welfare	<u>1,718,884</u>	<u>1,610,134</u>	93.67%	<u>1,542,842</u>	<u>67,292</u>	4.36%
Community development						
Santee Cooper Country	4,750	4,750	100.00%	5,000	(250)	-5.00%
Regional Development Alliance	299,250	299,250	100.00%	224,438	74,812	33.33%
BCD Council of Governments	<u>135,518</u>	<u>135,518</u>	100.00%	<u>135,518</u>	-	0.00%
Total community development	<u>439,518</u>	<u>439,518</u>	100.00%	<u>364,956</u>	<u>74,562</u>	20.43%
<b>Total expenditures</b>	<u>31,804,742</u>	<u>27,701,748</u>	87.10%	<u>29,874,840</u>	<u>(2,173,092)</u>	-7.27%
<b>Excess (deficiency) of revenues over expenditures</b>	20,431,774	19,866,202	97.23%	16,042,891	3,823,311	23.83%

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 8 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u> continued
<b>Other financing sources (uses) (continued)</b>						
Reserve for contingency	(200,000)	-	0.00%	-	-	0.00%
Proceeds from capital lease	-	552,756	0.00%	1,585,957	(1,033,201)	-65.15%
Transfer from Economic Development	404,364	348,739	86.24%	224,437	124,302	55.38%
Transfer from Economic Development - Fund Balance	-	-	0.00%	-	-	0.00%
Transfer from National Forest Funds	440,723	489,271	111.02%	461,853	27,418	0.00%
Transfer from Water and Sanitation	-	-	0.00%	-	-	0.00%
Transfer from State Accommodations	26,750	25,649	95.88%	26,190	(541)	-2.07%
Transfer from County Accommodations	73,000	50,916	69.75%	60,685	(9,769)	-16.10%
Transfer from Capital Improvement Fund	1,250,000	-	0.00%	-	-	0.00%
Transfer to Emergency Preparedness	(256,807)	(225,604)	87.85%	(186,003)	(39,601)	21.29%
Transfer to Stormwater	(63,200)	(29,979)	47.44%	(30,595)	616	-2.01%
Transfer to Library	(2,594,514)	(2,212,247)	85.27%	(2,289,099)	76,852	-3.36%
Transfer to GIS	(286,061)	(253,414)	88.59%	(242,035)	(11,379)	4.70%
Transfer to Cypress Gardens	(434,380)	(420,500)	96.80%	(367,354)	(53,146)	14.47%
Transfer to Magistrate Misc Grants	-	-	0.00%	-	-	0.00%
Transfer to Sheriff Grant for Bullet Proof vests	-	-	0.00%	-	-	0.00%
Transfer to EMS grants	-	-	0.00%	-	-	0.00%
Transfer to PARD grants	-	-	0.00%	-	-	0.00%
Transfer to Airport Improvements	-	-	0.00%	-	-	0.00%
<b>Total other financing sources (uses)</b>	<u>(1,640,125)</u>	<u>(1,674,413)</u>	102.09%	<u>(755,964)</u>	<u>(918,449)</u>	
<b>Elected Officials with 2009-2010 funding agreement</b>						
Clerk of Court	1,585,416	1,385,680	87.40%	1,415,782	(30,102)	-2.13%
Treasurer	655,109	580,567	88.62%	603,856	(23,289)	-3.86%
Auditor	674,053	595,640	88.37%	596,460	(820)	-0.14%
Register of Deeds	810,996	605,725	74.69%	597,759	7,966	1.33%
Sheriff	10,694,148	9,960,588	93.14%	9,344,724	615,864	6.59%
Detention Center	3,000,100	2,616,278	87.21%	2,617,589	(1,311)	-0.05%
Coroner	391,309	327,800	83.77%	324,490	3,310	1.02%
Sheriff - Lease Purchase	-	406,856	0.00%	-	406,856	0.00%
Prior year savings	980,518	13,146	1.34%	256,329	(243,183)	-94.87%
<b>Total for elected officials</b>	<u>18,791,649</u>	<u>16,492,280</u>	87.76%	<u>15,756,989</u>	<u>735,291</u>	4.67%
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 1,699,509</b>		<b>\$ (470,062)</b>	<b>\$ 2,169,571</b>	



**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of May 31, 2010 and 2009**

Page 9 of 9

	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>Percent Increase (decrease) from prior fiscal year</u>
<b>Explanation for the material difference between FY 10 and FY 09 in personnel</b>						
Human Resources - In FY10, HR absorbed 2 former risk management employees, budgeted was adjusted accordingly. anagement to HR in FY 10						
Legal - Assistant attorney in joined the legal deparment in January 2009.						
Real Property Services - Vacant position						
Tax Collector - Vacant position						
Planning and Zoning - Vacant position during						
Adminstrative Services - Vacant Director position						
Building & Code Enforcement - Added fire marshall position in Fall 2009						
Permitting - less an employee						
Public Buildings - vacant position						
HR Services - temporary employees for EMS and Communications were transferred to each dept. in FY 10						
Communications - temporary employees were in HR Services for FY 09						
EMS - temporary employees were in HR Services for FY 09						
Roads & Bridges - vacant positions						
Mosquito Abatement - less in temporary & overtime in FY 10						